

Exhibit 26

JOHN VAN
MERKENSTEIJN**EXHIBIT 2266**

04 - 20 - 2021

From: Richard Markowitz <rmarkowitz@argremgt.com>
Sent: Monday, July 14, 2014 11:33 AM
To: Gregory, Amy
Cc: Wells, Peter; John H. van Merkensteijn, III; Ben-Jacob, Michael; 'mel piasek'
Subject: Re: Pension Plan Formation Forms

We are aware that the maximum contribution applies across all entities. To the extent we are setting up multiple Plans/Trusts, we would be dividing any contributions among them in such a way that the maximum is not exceeded.

There is still a benefit to us for setting up multiple 401k plans, even with this "limitation" in place.

Richard Markowitz
 Managing Director
 Argre Management LLC
 40 West 57th Street
 20th Floor
 New York, NY 10019

Tel:
 (212) 247-2600
 Fax:
 (212) 247-2753
 Mobile:
 (917) 848-5675

From: [Gregory, Amy](#) [<Amy.Gregory@kayescholar.com>](mailto:Amy.Gregory@kayescholar.com)
Date: Monday, July 14, 2014 11:30 AM
To: RICHARD MARKOWITZ <rmarkowitz@argremgt.com>
Cc: Peter Wells <peter.wells@kayescholar.com>, "John Van Merkensteijn, III" <JHVM@Argremgt.com>, Michael Ben-Jacob <michael.ben-jacob@kayescholar.com>, 'mel piasek' <epc613@optonline.net>
Subject: FW: FW: Pension Plan Formation Forms

Richard – Please see email below from Broad Financial. Can you answer this question?

Thanks,

Amy Gregory
 Legal Assistant
 Kaye Scholer LLP
 425 Park Avenue | New York, New York 10022
 T: +1 212.836.7745 | F: +1 212.836.8689
amy.gregory@kayescholar.com | www.kayescholar.com

This message may contain confidential and/or legally privileged information from the law firm Kaye Scholer LLP. If delivered to anyone other than the intended recipient, please notify the sender immediately by return email or by telephone (+1 212.836.7745) and delete the message, along with any attachments, from your computer. Thank you.

From: mel piasek [mailto:epc613@optonline.net]
Sent: Monday, July 14, 2014 11:16 AM
To: Gregory, Amy
Cc: Brian Finkelstein
Subject: RE: FW: Pension Plan Formation Forms

Hi Amy

Thank you for sending over all the data forms.

Quick question - have the principal owners consulted with legal tax counsel to make certain they may contribute the max Roth 401k to multiple entities while not exceeding the individual maximum ?

I am of the opinion that each principal may contribute the max \$23,000 ONLY ONCE regardless of how many corp. entities they maintain. Based on my opinion, each principal would need to set up only 1 Roth 401k plan.

I'll wait to hear back from you.

Thank you,
Mel Piasek

ELITE PENSION CONSULTANTS
Consultants and Actuaries for
All Tax-Qualified Pension Plans
58 Mariner Way
Monsey, N.Y. 10952
Office: (845) 354 - 8373
Cell: (845) 731 - 9154
Fax: (845) 354 - 7973

CONFIDENTIALITY NOTE:

This transmission may contain confidential and/or privileged information. This information is intended for use by the individual or entity named above. If you are not the intended recipient, please be aware that any disclosures, copying, distribution or use of the contents of this information is strictly prohibited. If you have received this transmission in error, please notify this office immediately.

On Mon, Jul 14, 2014 at 10:06 AM, Gregory, Amy wrote:

| Mel - I have attached a few other forms for pension plan formation.

Amy Gregory
Legal Assistant
Kaye Scholer LLP
425 Park Avenue | New York, New York 10022
T: +1 212.836.7745 | F: +1 212.836.8689
amy.gregory@kayescholer.com | www.kayescholer.com

From: Gregory, Amy
Sent: Monday, July 14, 2014 10:03 AM
To: 'mel piasek'
Subject: Pension Plan Formation Forms

Good Morning,

Attached are the proposed pension plan forms for pension plan formation. Upon your review of these forms, let me know what documents to provide to complete the process.

Your attention to this matter is greatly appreciated.

Kind regards,

Amy Gregory
Legal Assistant
Kaye Scholer LLP
425 Park Avenue | New York, New York 10022

T: +1 212.836.7745 | F: +1 212.836.8689
amy.gregory@kayescholer.com | www.kayescholer.com